

**REPORT OF THE AUDIT OF THE
METCALFE COUNTY
SHERIFF**

**For The Year Ended
December 31, 2005**



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EXECUTIVE SUMMARY

AUDIT EXAMINATION OF THE METCALFE COUNTY SHERIFF

**For The Year Ended
December 31, 2005**

The Auditor of Public Accounts has completed the Metcalfe County Sheriff's audit for the year ended December 31, 2005. Based upon the audit work performed, the financial statement presents fairly, in all material respects, the revenues, expenditures, and excess fees in conformity with the regulatory basis of accounting.

Financial Condition:

Excess fees decreased by \$4,391 from the prior year, resulting in a deficit of \$3,221 as of December 31, 2005. Revenues decreased by \$54,942 from the prior year and expenditures decreased by \$50,551.

Report Comments:

- The Sheriff Should Eliminate The Deficit Of \$8,666 In His Fee Account
- The Sheriff Should Properly Report Payroll Wages And Withholdings
- The Sheriff Should Remit Funds To The Drug Forfeiture Account
- The Sheriff Shall Not Apply Or Use Money Confiscated By Him For Evidence
- The Sheriff Should Prepare And Submit Quarterly Financial Reports To Kentucky Governor's Office For Local Development
- The Sheriff Should Prepare An Annual Settlement By September 1
- The Sheriff's Office Lacks Adequate Segregation Of Duties
- The Sheriff Should Maintain Accurate Accounting Records

Deposits:

The Sheriff's deposits were insured and collateralized by bank securities.

CONTENTS

PAGE

INDEPENDENT AUDITOR’S REPORT	1
STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS	3
NOTES TO FINANCIAL STATEMENT	5
SCHEDULE OF EXCESS OF LIABILITIES OVER ASSETS - REGULATORY BASIS	7
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	11
COMMENTS AND RECOMMENDATIONS	15



CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Greg Wilson, Metcalfe County Judge/Executive
Honorable Rondal Shirley, Metcalfe County Sheriff
Members of the Metcalfe County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of revenues, expenditures, and excess fees - regulatory basis of the Sheriff of Metcalfe County, Kentucky, for the year ended December 31, 2005. This financial statement is the responsibility of the Sheriff. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the Sheriff's office prepares the financial statement on a regulatory basis of accounting that demonstrates compliance with the laws of Kentucky, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues, expenditures, and excess fees of the Sheriff for the year ended December 31, 2005, in conformity with the regulatory basis of accounting described in Note 1.

The schedule of excess of liabilities over assets is presented for purposes of additional analysis and is not a required part of the financial statement. Such information has been subjected to auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

In accordance with Government Auditing Standards, we have also issued our report dated January 5, 2007 on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.



The Honorable Greg Wilson, Metcalfe County Judge/Executive
Honorable Rondal Shirley, Metcalfe County Sheriff
Members of the Metcalfe County Fiscal Court

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discuss the following report comments:

- The Sheriff Should Eliminate The Deficit Of \$8,666 In His Fee Account
- The Sheriff Should Properly Report Payroll Wages And Withholdings
- The Sheriff Should Remit Funds To The Drug Forfeiture Account
- The Sheriff Shall Not Apply Or Use Money Confiscated By Him For Evidence
- The Sheriff Should Prepare And Submit Quarterly Financial Reports To Kentucky Governor's Office For Local Development
- The Sheriff Should Prepare An Annual Settlement By September 1
- The Sheriff's Office Lacks Adequate Segregation Of Duties
- The Sheriff Should Maintain Accurate Accounting Records

This report is intended solely for the information and use of the Sheriff and Fiscal Court of Metcalfe County, Kentucky, and the Commonwealth of Kentucky and is not intended to be and should not be used by anyone other than these interested parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", written in a cursive style.

Crit Luallen
Auditor of Public Accounts

January 5, 2007

METCALFE COUNTY
 RONDAL SHIRLEY, SHERIFF
STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2005

Revenues

State - Kentucky Law Enforcement Foundation Program Fund	\$	7,721
State Fees For Services:		
Finance and Administration Cabinet	\$	38,584
Sheriff Security Service	<u>4,736</u>	43,320
Circuit Court Clerk:		
Fines and Fees Collected		2,260
Fiscal Court		11,665
County Clerk - Delinquent Taxes		901
Commission On Taxes Collected		102,265
Fees Collected For Services:		
Auto Inspections	3,905	
Accident and Police Reports	919	
Serving Papers	7,931	
Carrying Concealed Deadly Weapon Permits	4,725	
Dog Tags	110	
Miscellaneous	<u>874</u>	18,464
Other:		
Tax Penalties	14,931	
County Fees - House Bill 577	<u>3,920</u>	18,851
Interest Earned		<u>116</u>
Total Revenues		<u>205,563</u>

The accompanying notes are an integral part of this financial statement.

METCALFE COUNTY
 RONDAL SHIRLEY, SHERIFF
 STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS
 For The Year Ended December 31, 2005
 (Continued)

Expenditures

Operating Expenditures and Capital Outlay:

Personnel Services-	
Deputies' Salaries	\$ 93,488
Employee Benefits-	
Employer's Share Social Security	17,538
Employer's Share Retirement	1,230
Contracted Services-	
Advertising	1,566
Materials and Supplies-	
Office Materials and Supplies	2,726
Computer Repairs/Service	665
Uniforms	389
Auto Expense-	
Gasoline	12,190
Maintenance and Repairs	6,650
Other Charges-	
Training	375
Dues	300
Postage	2,476
County Fees - House Bill 577	3,920
Carrying Concealed Deadly Weapon Permits	3,645
	<hr/>
Total Expenditures	147,158
Less: Disallowed Expenditures	
Interest And Penalties	5,445
	<hr/>
Total Allowable Expenditures	<hr/> 141,713
Net Revenues	63,850
Less: Statutory Maximum	<hr/> 67,071
Fee Account Deficit	<hr/> <hr/> \$ (3,221)

The accompanying notes are an integral part of this financial statement.

METCALFE COUNTY
NOTES TO FINANCIAL STATEMENT

December 31, 2005

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of revenues over expenditures to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

KRS 64.820 directs the fiscal court to collect any amount, including excess fees, due from the Sheriff as determined by the audit. KRS 134.310 requires the Sheriff to settle excess fees with the fiscal court at the time he files his final settlement with the fiscal court.

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this regulatory basis of accounting revenues and expenditures are generally recognized when cash is received or disbursed with the exception of accrual of the following items (not all-inclusive) at December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for December 31, 2005 services
- Reimbursements for December 31, 2005 activities
- Tax commissions due from December tax collections
- Payments due other governmental entities for payroll
- Payments due vendors for goods or services provided in December 31, 2005

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the County Treasurer in the subsequent year.

C. Cash and Investments

At the direction of the fiscal court, KRS 66.480 authorizes the Sheriff's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

METCALFE COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2005
(Continued)

Note 2. Employee Retirement System

The county officials and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a cost-sharing, multiple-employer, defined benefit pension plan that covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members.

Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5.0 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.48 percent for the first six months and 10.98 percent for the last six months of the year.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65.

Historical trend information pertaining to CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report which is a matter of public record. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, Kentucky 40601-6124, or by telephone at (502) 564-4646.

Note 3. Deposits

The Sheriff maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the Sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the Sheriff's deposits may not be returned. The Sheriff does not have a deposit policy for custodial credit risk, but rather follows the requirements of KRS 41.240(4). As of December 31, 2005, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

Note 4. Drug Forfeiture Account

The Metcalfe County Sheriff maintains a Drug Forfeiture Account. This account is funded by proceeds from the confiscation, surrender, or sale of real and personal property involved in drug related convictions. These funds are to be used for law enforcement activities. As of January 1, 2005, this account had a balance of \$130. During 2005, funds of \$2,600 were received and \$2,326 was expended leaving a balance of \$404 as of December 31, 2005.

METCALFE COUNTY
 RONDAL SHIRLEY, SHERIFF
SCHEDULE OF EXCESS OF LIABILITIES OVER ASSETS - REGULATORY BASIS

December 31, 2005

Assets

Cash in Bank		\$	6,026
Receivables			17,305
Uncollected Receivables:			
Due From 2004 Tax Account			
Interest	\$	80	
Sheriff's Tax Penalties		3,431	3,511
Total Assets			<u>26,842</u>

Liabilities

Paid Obligations:

Outstanding Checks		3,537	
Liabilities		<u>8,925</u>	
Total Paid Obligations			12,462

Unpaid Obligations:

State Treasurer-			
2002 Property Tax Unclaimed Funds		2,264	
2006 Fee Account		400	
Franchise Account		2,685	
2004 Property Tax Account - Overpaid Commissions		8,768	
Metcalf County Treasurer - HB 577		930	
Due Various Accounts for IRS Tax Levies-			
Franchise Account	147		
2003 Tax Account	137		
2004 Tax Account	490		
2005 Tax Account	226		
Drug Forfeiture Account	<u>275</u>	1,274	
Confiscated Evidence Money		<u>6,725</u>	

Total Unpaid Obligations			<u>23,046</u>
Total Liabilities			<u>35,508</u>
Total Fund Deficit as of December 31, 2005		\$	<u><u>(8,666)</u></u>

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Greg Wilson, Metcalfe County Judge/Executive
Honorable Rondal Shirley, Metcalfe County Sheriff
Members of the Metcalfe County Fiscal Court

Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With Government Auditing Standards

We have audited the statement of revenues, expenditures, and excess fees - regulatory basis of the Metcalfe County Sheriff for the year ended December 31, 2005, and have issued our report thereon dated January 5, 2007. The Sheriff's financial statement is prepared in accordance with a basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Metcalfe County Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statement. Reportable conditions are described in the accompanying comments and recommendations.

- The Sheriff's Office Lacks Adequate Segregation Of Duties
- The Sheriff Should Maintain Accurate Accounting Records

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable conditions described above to be material weaknesses.



Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With Government Auditing Standards
(Continued)

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Metcalfe County Sheriff's financial statement for the year ended December 31, 2005, is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards which are described in the accompanying comments and recommendations.

- The Sheriff Should Eliminate The Deficit Of \$8,666 In His Fee Account
- The Sheriff Should Properly Report Payroll Wages And Withholdings
- The Sheriff Should Remit Funds To The Drug Forfeiture Account
- The Sheriff Shall Not Apply Or Use Money Confiscated By Him For Evidence
- The Sheriff Should Prepare And Submit Quarterly Financial Reports To Kentucky Governor's Office For Local Development
- The Sheriff Should Prepare An Annual Settlement By September 1

This report is intended solely for the information and use of management and the Kentucky Governor's Office for Local Development, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Crit Luallen
Auditor of Public Accounts

January 5, 2007

COMMENTS AND RECOMMENDATIONS

METCALFE COUNTY
RONDAL SHIRLEY, SHERIFF
COMMENTS AND RECOMMENDATIONS

For The Year Ended December 31, 2005

FEDERAL/STATE LAWS AND REGULATIONS:

The Sheriff Should Eliminate The Deficit Of \$8,666 In His Fee Account

Based on available records, there was a deficit of \$8,666 in the Sheriff's official fee account as of December 31, 2005. This resulted primarily from disallowed expenditures of \$5,445 and expenditures of \$3,221 exceeding receipts. The disallowed expenditures consist of interest and penalties as a result of late filing and payments of federal and FICA payroll taxes to the Internal Revenue Service. We recommend the Sheriff eliminate the deficit of \$8,666 with a deposit of personal funds.

Sheriff's Response: The Sheriff will comply with recommendations.

The Sheriff Should Properly Report Payroll Wages And Withholdings

26 USCA § 3402 states that “. . . every employer making payment of wages shall deduct and withhold upon such wages . . . federal income taxes.” In addition, 26 USCA § 3102 requires every employer to withhold FICA from wages. Every employer is required by federal law to file each quarter an Employer's Quarterly Federal Tax Return with the Internal Revenue Service (IRS). This return should include total wages for all employees, income tax and FICA withheld from all wages and employer's share of FICA. During 2005, the Sheriff did not file returns timely nor make federal deposits timely resulting in penalties and interest of \$5,445. We recommend the Sheriff properly report all wages and withholdings to the IRS on the Employer's Quarterly Federal Tax Returns on a timely basis. The Sheriff should also make federal deposits on a timely basis.

Sheriff's Response: I will properly report all wages and withholdings and make all federal deposits on timely basis.

The Sheriff Should Remit Funds To The Drug Forfeiture Account

The Metcalfe County Sheriff maintains a Drug Forfeiture Account. This account is funded by proceeds from the confiscation, surrender, or sale of real and personal property involved in drug related convictions. These funds are to be used for law enforcement activities. During the audit, it was noted that \$130 of awarded drug funds were not deposited into the Sheriff's Drug Forfeiture Account. We recommend the Sheriff deposit this amount into the Drug Forfeiture Account from personal funds.

Sheriff's Response: I will deposit \$130 to the drug forfeiture acct.

METCALFE COUNTY
RONDAL SHIRLEY, SHERIFF
COMMENTS AND RECOMMENDATIONS
For The Year Ended December 31, 2005
(Continued)

FEDERAL/STATE LAWS AND REGULATIONS: (Continued)

The Sheriff Shall Not Apply Or Use Money Confiscated By Him For Evidence

During the 2005 Fee Audit, we noted \$6,725 in unidentified receipts. According to the Sheriff, this was evidence money taken into custody during arrests. It was logged as evidence and placed in a safe. According to the Sheriff, the confiscated money in the safe was deposited in the 2005 Fee Account before the cases were resolved. This money should remain in original form as evidence until a court judgment is ordered. Due to the lack of proper recordkeeping, we were unable to verify the number of cases or amount of funds that may have been impacted. We recommend the Sheriff implement safeguards to prevent this from occurring in the future.

Sheriff's Response: There has now been a bank safe deposit box rented and all confiscated cash is bag & tag for each case with Sheriff having sole access.

The Sheriff Should Prepare And Submit Quarterly Financial Reports To Kentucky Governor's Office For Local Development

The Kentucky Governor's Office For Local Development (GOLD) requires all Sheriffs to prepare quarterly financial reports and submit the reports "by the 30th day following the close of each quarter" to GOLD, Office of the Governor, Commonwealth of Kentucky. The Sheriff's office did not prepare or submit all quarterly financial reports to GOLD for 2005. We recommend the Sheriff comply with GOLD requirements by preparing and submitting quarterly financial reports as required.

Sheriff's Response: Sheriff will comply with GOLD requirements.

The Sheriff Should Prepare An Annual Settlement By September 1

The Sheriff has not prepared an annual settlement as required by KRS 134.310(5). KRS 134.310(5) requires the Sheriff to file an annual settlement with the fiscal court when he files his yearly tax settlement, with September 1 being the latest date to file. We recommend the Sheriff comply with this statute.

Sheriff's Response: Will comply with statute.

INTERNAL CONTROL - REPORTABLE CONDITIONS AND MATERIAL WEAKNESSES:

The Sheriff's Office Lacks Adequate Segregation Of Duties

The Sheriff's office has a lack of segregation of duties. Due to the entity's diversity of official operations, small size, and budget restrictions the official has limited options for establishing an adequate segregation of duties. We recommend the following compensating controls be implemented to offset this internal control weakness:

METCALFE COUNTY
RONDAL SHIRLEY, SHERIFF
COMMENTS AND RECOMMENDATIONS
For The Year Ended December 31, 2005
(Continued)

INTERNAL CONTROL - REPORTABLE CONDITIONS AND MATERIAL WEAKNESSES:
(CONTINUED)

The Sheriff's Office Lacks Adequate Segregation Of Duties (Continued)

- The Sheriff should periodically compare a daily bank deposit to the daily checkout sheet and then compare the daily checkout sheet to the receipts ledger. Any differences should be reconciled. He could document this by initialing the bank deposit, daily checkout sheet, and receipts ledger.
- The Sheriff should compare the quarterly financial report to receipts and disbursements ledgers for accuracy. The Sheriff should also compare the salaries listed on the quarterly report to the individual earning records. Any differences should be reconciled. The Sheriff could document this by initialing the quarterly financial report.
- The Sheriff should periodically compare invoices to payments. The Sheriff could document this by initialing the invoices.
- The Sheriff should periodically compare the bank reconciliation to the balance in the checkbook. Any differences should be reconciled. The Sheriff could document this by initialing the bank reconciliation and the balance in the checkbook.

Sheriff's Response: All recommended controls will be implemented responsibilities of receipt & deposit duties have been divided between two people also.

The Sheriff Should Maintain Accurate Accounting Records

The Sheriff did not follow proper accounting procedures or maintain proper accounting records as evidenced by the following deficiencies:

- Receipts were not deposited intact daily.
- Receipts were not consistently given to the person paying for the fine, forfeiture, fee, etc. Also, several of the pre-numbered receipts were missing.
- The Sheriff's receipts and disbursements ledgers were not completed and up to date. There were unrecorded and incorrectly classified transactions.
- Ledgers were not reconciled to the official bank account on a monthly basis.
- Individual earnings records were not maintained.
- Receipts were not deposited when earned.

We recommend the Sheriff initiate procedures to ensure that all accounting records are accurately maintained and that all funds are deposited intact on a daily basis.

Sheriff's Response: Recommended procedures have been put in place.

PRIOR YEAR:

The Sheriff's Office Lacks Adequate Segregation Of Duties – Repeated

Sheriff's Response: None

